PUBLIC DISCLOSURE STATEMENT

TAYLOR & CULLITY PTY LTD

ORGANISATION CERTIFICATION
CY2023

Australian Government

Climate Active
Public Disclosure Statement

An Australian Government Initiative

NAME OF CERTIFIED ENTITY	Taylor & Cullity Pty Ltd
REPORTING PERIOD	1 January 2023 – 31 December 2023 Arrears report
DECLARATION	*To the best of my knowledge, the information provided in this public disclosure statement is true and correct and meets the requirements of the Climate Active Carbon Neutral Standard.* 
	Perry Lethlean Director Date: 17/7/24

Australian Government
Department of Climate Change, Energy, the Environment and Water

Version August 2023.

1.CERTIFICATION SUMMARY

TOTAL EMISSIONS OFFSET	160 tCO_2-e
CARBON OFFSETS USED	41% ACCUs, 59% VCUs
RENEWABLE ELECTRICITY	NA
CARBON ACCOUNT	Prepared by: Prepared by: Trellis Technologies Pty Ltd
TECHNICAL ASSESSMENT	04/04/2024 Prepared by: Trellis Technologies Pty Ltd Next technical assessment due: CY 2026 report

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2. CERTIFICATION INFORMATION

Description of organisation certification

Taylor & Cullity Pty Ltd, trading as Taylor Cullity Lethlean (TCL), ABN 73 006 128 963, is certified carbon neutral for its Australian business operations.

Note that, owing to organic business growth, TCL has become a medium-scale organisation under Climate Active criteria.

This Public Disclosure Statement includes information for CY2023 reporting period.

Organisation description

Taylor & Cullity Pty Ltd, trading as Taylor Cullity Lethlean (TCL), ABN 73 006 128 963, is an award-winning landscape architecture and urban design practice with substantial experience in research, innovation and community engagement.

Across more than two decades, TCL has been involved in a broad suite of developments throughout Australia with experience across education, waterfronts, infrastructure, communities, and gardens.

TCL operates studios across four locations including:

- Melbourne – 385 Drummond Street, Carlton, 3053
- Adelaide – 109 Grote Street Adelaide, 5000
- Sydney – 117 Reservoir Street, Surry Hills, 2010
- Brisbane – Level 1, The Design Bank, 89 Grey Street, South Brisbane, 4101

In addition, TCL maintains two storage spaces.

Across the CY2023 reporting period, TCL consolidated staff locations and as a result ceased operations in Darwin.

TCL has used operational control as the approach to boundary definition.

3.EMISSIONS BOUNDARY

Inside the emissions boundary

All emission sources listed in the emissions boundary are part of the carbon neutral claim.

Quantified emissions have been assessed as relevant and are quantified in the carbon inventory. This may include emissions that are not identified as arising due to the operations of the certified entity, however are **optionally included**.

Non-quantified emissions have been assessed as relevant and are captured within the emissions boundary, but are not measured (quantified) in the carbon inventory. All material emissions are accounted for through an uplift factor. Further detail is available at Appendix C.

Outside the emissions boundary

Excluded emissions are those that have been assessed as not relevant to an organisation's operations and are outside of its emissions boundary or are outside of the scope of the certification. These emissions are not part of the carbon neutral claim. Further detail is available at Appendix D.

Inside emissions boundary

Quantified

Stationary energy and fuels

Electricity

Fugitive (HVAC)

Accommodation

Carbon neutral products and services

Cleaning and chemicals

Food

ICT services and equipment

Professional services

Land and sea transport

Office equipment and supplies

Postage, courier and freight

Transport (air)

Working from home

Waste

Water

Non-quantified

Storage space utilities

Optionally included

NA

Outside emission boundary

Excluded

NA

4.EMISSIONS REDUCTIONS

Emissions reduction strategy

TCL will target a range of emissions management options over the next 5-7 years with the aim of reducing emissions by 50% relative to their 2019 baseline year (i.e. from 243.6 tonnes CO2-e to around 120 tonnes CO2-e) by 2030.

With comparatively low levels of emissions spread over a range of sources, the scope for reductions needs to be diverse and therefore includes:

- Engagement with building management on energy efficient lighting

  Although TCL does not own any of its workspaces, there is potential to engage with landlords/building managers to adopt energy efficient lighting. Electricity accounted for the largest portion around one third of the total emissions in previous assessments and is thus a primary area of concern.

  TCL will investigate the potential for lighting upgrades with their building managers over the next 2 years.

- Expansion of waste management improvements across all sites

  As part of a waste management initiative developed in Melbourne, TCL has adopted an improved approach to compostable waste, which it will seek to implement across all workspaces.

  This process will be implemented across all sites.

- Fleet upgrades.

  Any new vehicles purchased by the business will consider options for either hybrid or fully electric vehicles.

  Our original fleet (two vehicles) have been replaced.

- Improved data acquisition, management and communication.

  Communication and “buy in” across clients and supply chains will serve to promote broader sustainability discussion and management.

Emissions reduction actions

TCL’s emissions reduction activities from CY 2023 related to:

- Maintenance of offsetting flights and improved related documentation such that these can be appropriately tracked.

  Documentation related to flight offsets has been improved.

Reductions in overseas travel through greater use of technology.

Flight related emissions were reduced by almost 90% compared to CY2022, although this factor may vary substantially from year toro year dependent upon specific needs.

- Behavioural changes related to electricity consumption.

  Electricity consumption was lower in CY 2023 versus CY 2022 (down by ~13%).

- One of the company vehicles has been upgraded to a hybrid in 2022 and another upgraded to fully electric in 2023.

  Emissions related to fleet vehicle have been reduced by ~60%.

5.EMISSIONS SUMMARY

Emissions over time

Emissions since base year			
		Total tCO_2-e (without uplift)	**Total tCO_2-e** (with uplift)
Base year/ Year 1:	2019	232.0	243.6
Year 2:	2020	184.7	195.8
Year 3:	2021	150.2	158.4
Year 4:	2022	218.2	229.11
Year 5:	2023	157.86	159.44

Significant changes in emissions

Significant changes in emissions			
Emission source	**Previous year emissions** (t CO_2-e)	**Current year emissions** (t CO_2-e)	**Reason for change**
Electricity (location-based method, scope 2)	47052.57	41105.62	Consolidation of staff to four locations (no longer operating in Darwin)
Computer and electrical components, hardware and accessories	20712.27	27590.36	Purchases of equipment related to additional staff as well as requirements for Brisbane operation
Computer and technical services	14154.88	15791.53	Additional support required for operations in Brisbane
Large Car: unknown fuel	13882.21	19832.72	Increases associated with additional staff as well as changes in housing

Use of Climate Active carbon neutral products, services, buildings or precincts

Certified brand name	Product/Service/Building/Precinct used
QANTAS Airlines	Offset of flights by QANTAS group airlines, which includes QANTAS and Jetstar.
Virgin Australia Airlines	Offset of flights by Virgin Airlines

Emissions summary

The electricity summary is available in the Appendix B. Electricity emissions were calculated using a location-based approach.

Emission category	Scope 1 emissions (tCO_2-e)	Scope 2 emissions (tCO_2-e)	Scope 3 emissions (tCO_2-e)	Total emissions (t CO_2-e)
Accommodation and facilities	0.00	0.00	6.85	6.85
Cleaning and chemicals	0.00	0.00	6.48	6.48
Climate Active carbon neutral products and services	0.00	0.00	0.00	0.00
Electricity	0.00	41.11	5.04	46.14
Food	0.00	0.00	4.42	4.42
ICT services and equipment	0.00	0.00	43.38	43.38
Machinery and vehicles	0.00	0.00	0.77	0.77
Office equipment and supplies	0.00	0.00	9.85	9.85
Postage, courier and freight	0.00	0.00	0.98	0.98
Professional services	0.00	0.00	3.53	3.53
Refrigerants	4.75	0.00	0.00	4.75
Stationary energy (gaseous fuels)	1.38	0.00	0.29	1.66
Transport (air)	0.00	0.00	8.61	8.61
Transport (land and sea)	0.00	0.00	23.86	23.86
Waste	0.00	0.00	0.00	0.00
Water	0.00	0.00	0.22	0.22
Working from home	0.00	0.00	-3.64	-3.64
Total emissions (tCO_2-e)	**6.13**	**41.11**	**109.86**	**157.86**

Uplift factors

An uplift factor is an upwards adjustment to the total carbon inventory to account for relevant emissions that cannot be reasonably quantified or estimated. This conservative accounting approach helps ensure the integrity of the carbon neutral claim.

Reason for uplift factor	tCO_2-e
Storage space utilities	1.58
Total of all uplift factors (tCO_2-e)	1.58
Total emissions footprint to offset (tCO_2-e) *(total emissions from summary table + total of all uplift factors)*	**159.44**

6. CARBON OFFSETS

Eligible offsets retirement summary

Offsets retired for Climate Active certification

Type of offset units	Eligible quantity (used for this reporting period)	Percentage of total
Australian Carbon Credit Units (ACCUs)	65	41%
Verified Carbon Units (VCUs)	95	59%

Project description	Type of offset units	Registry	Date retired	Serial number (and hyperlink to registry transaction record)	Vintage	Stapled quantity	Eligible quantity retired (tCO_2-e)	Eligible quantity used for previous reporting periods	Eligible quantity banked for future reporting periods	Eligible quantity used for this reporting period	Percentage of total (%)
Katingan Peatland Restoration and Conservation Project	VCU	Verra	02/02/2024	11720-353181108-353181202-VCS-VCU-263-VER-ID-14-1477-01012019-31122019-1 https://registry.verra.org/myModule/rpt/myrpt.asp?r=206&h=233826 (certificate included Appendix A)	31/12/2019	0	95	0	0	95	59%
Evercreech Plantation Forestry Project – ERF118356	ACCU	ANREU	03/4/2024	8,327,402,366 - 8,327,402,398 (33 KACCUs) https://cer.gov.au/markets/reports-and-data/anreu-account-register (certificate included Appendix A)	2020-21	0	33	0	0	33	21%
Oriners & Sefton Savanna Burning Project – EOP100959	ACCU	ANREU	03/04/2024	8,370,683,849 - 8,370,683,880 (32 KACCUs) https://cer.gov.au/markets/reports-and-data/anreu-account-register (certificate included Appendix A)	2022-23	0	32	0	0	32	20%
									Total eligible offsets retired and used for this report	160	
									Total eligible offsets retired this report and banked for use in future reports	0	

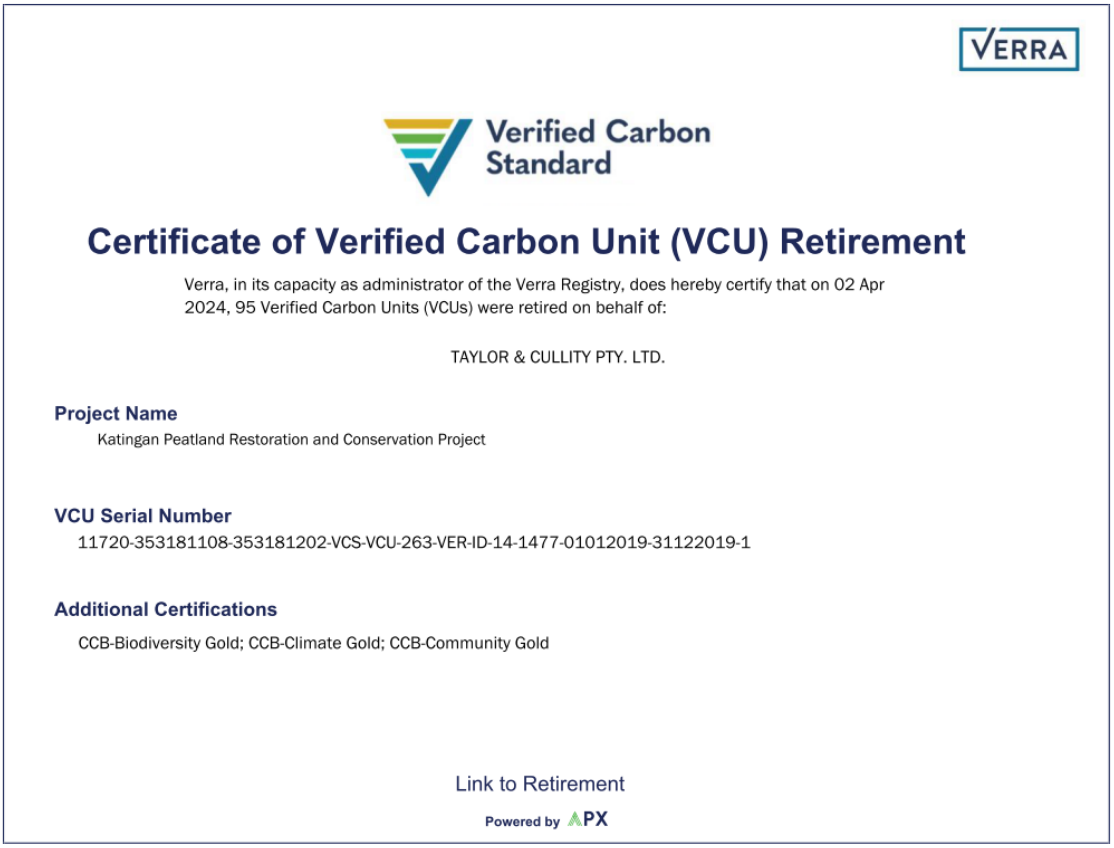
7. RENEWABLE ENERGY CERTIFICATE (REC) SUMMARY

Renewable Energy Certificate (REC) summary

NA

APPENDIX A: ADDITIONAL INFORMATION

Offset certificates



VERRA

Verified Carbon Standard

Certificate of Verified Carbon Unit (VCU) Retirement

Verra, in its capacity as administrator of the Verra Registry, does hereby certify that on 02 Apr 2024, 95 Verified Carbon Units (VCUs) were retired on behalf of:

TAYLOR & CULLITY PTY. LTD.

Project Name

Katingan Peatland Restoration and Conservation Project

VCU Serial Number

11720-353181108-353181202-VCS-VCU-263-VER-ID-14-1477-01012019-31122019-1

Additional Certifications

CCB-Biodiversity Gold; CCB-Climate Gold; CCB-Community Gold

Link to Retirement

Powered by APX

Australian Government
Clean Energy Regulator

3 April 2024 VC202324-00426

To whom it may concern,

Voluntary cancellation of units in ANREU

This letter is confirmation of the voluntary cancellation of units in the Australian National Registry of Emissions Units (ANREU) by ANREU account holder, BETACARBON PTY LTD (account number AU-3052).

The details of the cancellation are as follows:

Date of transaction		3 April 2024
Transaction ID		AU33040
Type of units		KACCU
Total Number of units		65
Block 1	**Serial number range**	8,327,402,366 - 8,327,402,398 (33 KACCUs)
	ERF Project	Evercreech Plantation Forestry Project – ERF118356
	Vintage	2020-21
Block 2	**Serial number range**	8,370,683,849 - 8,370,683,880 (32 KACCUs)
	ERF Project	Oriners & Sefton Savanna Burning Project – EOP100959
	Vintage	2022-23
Transaction comment		Voluntary retirement on behalf of TAYLOR & CULLITY PTY. LTD. to support its claim under the Climate Active Carbon Neutral Standard for FY 2023.

Details of all voluntary cancellations in the ANREU are published on the Clean Energy Regulator's website, http://www.cleanenergyregulator.gov.au/OSR/ANREU/Data-and-information.

If you require additional information about the above transaction, please email CER-RegistryContact@cer.gov.au

Yours sincerely,

David O'Toole
NGER and Safeguard Branch
Clean Energy Regulator
registry-contact@cer.gov.au

CLEAN ENERGY REGULATOR

APPENDIX B: ELECTRICITY SUMMARY

There are two international best-practice methods for calculating electricity emissions – the location-based method and the market-based method. Reporting electricity emissions under both methods is called dual reporting.

Dual reporting of electricity emissions is useful, as it provides different perspectives of the emissions associated with a business's electricity usage.

Location-based method:

The location-based method provides a picture of a business's electricity emissions in the context of its location, and the emissions intensity of the electricity grid it relies on. It reflects the average emissions intensity of the electricity grid in the location (State) in which energy consumption occurs. The location-based method does not allow for any claims of renewable electricity from grid-imported electricity usage.

Market-based method:

The market-based method provides a picture of a business's electricity emissions in the context of its renewable energy investments. It reflects the emissions intensity of different electricity products, markets and investments. It uses a residual mix factor (RMF) to allow for unique claims on the zero emissions attribute of renewables without double-counting.

For this certification, electricity emissions have been set by using the **location-based approach.**

Market-based approach summary

Market-based approach	Activity Data (kWh)	Emissions (kg CO_2-e)	Renewable percentage of total
Behind the meter consumption of electricity generated	0	0	0%
Total non-grid electricity	**0**	**0**	**0%**
LGC Purchased and retired (kWh) (including PPAs)	0	0	0%
GreenPower	0	0	0%
Climate Active precinct/building (voluntary renewables)	0	0	0%
Precinct/Building (LRET)	0	0	0%
Precinct/Building jurisdictional renewables (LGCS surrendered)	0	0	0%
Electricity products (voluntary renewables)	0	0	0%
Electricity products (LRET)	0	0	0%
Electricity products jurisdictional renewables (LGCs surrendered)	0	0	0%
Jurisdictional renewables (LGCs surrendered)	0	0	0%
Jurisdictional renewables (LRET) (applied to ACT grid electricity)	0	0	0%
Large Scale Renewable Energy Target (applied to grid electricity only)	11,985	0	19%
Residual Electricity	51,227	46,616	0%
Total renewable electricity (grid + non grid)	**11,985**	**0**	**19%**
Total grid electricity	**63,212**	**46,616**	**19%**
Total electricity (grid + non grid)	**63,212**	**46,616**	**19%**
Percentage of residual electricity consumption under operational control	100%		
Residual electricity consumption under operational control	**51,227**	**46,616**	
Scope 2	45,597	41,494	
Scope 3 (includes T&D emissions from consumption under operational control)	5,629	5,123	
Residual electricity consumption not under operational control	**0**	**0**	
Scope 3	0	0	

Total renewables (grid and non-grid)	**18.96%**
Mandatory	**18.96%**
Voluntary	**0.00%**
Behind the meter	**0.00%**
Residual scope 2 emissions (t CO_2-e)	**41.49**
Residual scope 3 emissions (t CO_2-e)	**5.12**
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO_2-e)	**41.49**
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO_2-e)	**5.12**
Total emissions liability (t CO_2-e)	**46.62**

Figures may not sum due to rounding. Renewable percentage can be above 100%

Location-based approach summary

Location-based approach	Activity Data (kWh) total	Under operational control			Not under operational control	
Percentage of grid electricity consumption under operational control	**100%**	**(kWh)**	**Scope 2 Emissions ($kgCO_2$-e)**	**Scope 3 Emissions ($kgCO_2$-e)**	**(kWh)**	**Scope 3 Emissions ($kgCO_2$-e)**
NSW	5,418	5,418	3,684	271	0	0
SA	14,448	14,448	3,612	1,156	0	0
VIC	36,121	36,121	28,536	2,528	0	0
QLD	7,224	7,224	5,274	1,084	0	0
Grid electricity (scope 2 and 3)	**63,212**	**63,212**	**41,106**	**5,039**	**0**	**0**
NSW	0	0	0	0		
SA	0	0	0	0		
VIC	0	0	0	0		
QLD	0	0	0	0		
Non-grid electricity (behind the meter)	**0**	**0**	**0**	**0**		
Total electricity (grid + non grid)	**63,212**					

Residual scope 2 emissions (t CO_2-e)	**41.11**
Residual scope 3 emissions (t CO_2-e)	**5.04**
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO_2-e)	**41.11**
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO_2-e)	**5.04**
Total emissions liability	**46.14**

Operations in Climate Active buildings and precincts

Operations in Climate Active buildings and precincts	Electricity consumed in Climate Active certified building/precinct (kWh)	Emissions (kg CO_2-e)
NA	**0**	**0**

Climate Active carbon neutral electricity is not renewable electricity. These electricity emissions have been offset by another Climate Active member through their building or precinct certification. This electricity consumption is also included in the market based and location-based summary tables. Any electricity that has been sourced as renewable electricity by the building/precinct under the market-based method is outlined as such in the market-based summary table.

Climate Active carbon neutral electricity products

Climate Active carbon neutral electricity product used	Electricity claimed from Climate Active electricity products (kWh)	Emissions (kg CO_2-e)
NA	**0**	**0**

Climate Active carbon neutral electricity is not renewable electricity. These electricity emissions have been offset by another Climate Active member through their electricity product certification. This electricity consumption is also included in the market based and location-based summary tables. Any electricity that has been sourced as renewable electricity by the electricity product under the market-based method is outlined as such in the market-based summary table.

APPENDIX C: INSIDE EMISSIONS BOUNDARY

Non-quantified emission sources

The following emissions sources have been assessed as relevant, are captured within the emissions boundary, but are not measured (quantified) in the carbon inventory. They have been non-quantified due to one of the following reasons:

1. **Immaterial** <1% for individual items and no more than 5% collectively
2. **Cost effective** Quantification is not cost effective relative to the size of the emission but uplift applied.
3. **Data unavailable** Data is unavailable but uplift applied. A data management plan must be put in place to provide data within 5 years.
4. **Maintenance** Initial emissions non-quantified but repairs and replacements quantified.

Relevant non-quantified emission sources	Justification reason
Storage space electricity	Data are unavailable and immaterial Uplift applied

Data management plan for non-quantified sources

The data management plan below outlines how more rigorous quantification can be achieved for material (greater than 1%) non-quantified emission sources.

TCL leases two storage spaces. Given that neither of them has persistent electrical use (lights are only used on sporadic visits), the emissions associated with these facilities are likely to be immaterial.

Nonetheless a 1% uplift has been included.

APPENDIX D: OUTSIDE EMISSIONS BOUNDARY

Excluded emission sources

The below emission sources have been assessed as not relevant to this organisation's operations and are outside of its emissions boundary. These emissions are not part of the carbon neutral claim. Emission sources considered for relevance must be included within the certification boundary if they meet two of the five relevance criteria. Those which only meet one condition of the relevance test can be excluded from the certification boundary.

Emissions tested for relevance are detailed below against each of the following criteria:

1. **Size** The emissions from a particular source are likely to be large relative to the organisation's electricity, stationary energy and fuel emissions.

2. **Influence** The responsible entity has the potential to influence the reduction of emissions from a particular source.

3. **Risk** The emissions from a particular source contribute to the organisation's greenhouse gas risk exposure.

4. **Stakeholders** Key stakeholders deem the emissions from a particular source are relevant.

5. **Outsourcing** The emissions are from outsourced activities previously undertaken within the organisation's boundary, or from outsourced activities typically undertaken within the boundary for comparable organisations.

Excluded emissions sources summary

Emission sources tested for relevance	Size	Influence	Risk	Stakeholders	Outsourcing	Justification
NA	NA	NA	NA	NA	NA	**Size: NA** **Influence: NA** **Risk: NA** **Stakeholders: NA** **Outsourcing: NA**

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